

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 10<sup>th</sup> September, 2019**

**No. 425**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 34/2019 – State Tax**

**Date: 18<sup>th</sup> July, 2019**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: —

“Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08, for the quarter April, 2019 to June, 2019, or part thereof, shall be the 31<sup>st</sup> day of July, 2019.”.

**Manoj Rai  
Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**